An Official Statistics publication for Scotland

PUBLIC SERVICES AND GOVERNMENT

NON-DOMESTIC RATES REVALUATION APPEALS STATISTICS, SCOTLAND, 2018-19 QUARTER 4

Context

Non-Domestic Rates (NDR) in Scotland are based on the rateable value (RV) of individual non-domestic properties. Periodically there is a statutory revaluation process which revises RVs, and the revaluation appeals process allows ratepayers to appeal against these.

This routine publication provides quarterly statistics on the progress and results of revaluation appeals following the 2017 Revaluation (effective 1 April 2017) and the 2010 Revaluation (effective 1 April 2010). Running Roll appeals (i.e. those due to material change of circumstances) are not included in these statistics.

Further information on NDR can be found in the background notes.

Revaluation
1 April 2017

- Ratepayers generally have 6 months to lodge a revaluation appeal.

Most recent data
31 March 2019

- Appeals generally need to be lodged by end September 2017 - by that date there were 67,519 appeals lodged . By end of March 2019 the total was 73,880.

Resolution deadline
31 December 2020

- This is the deadline by which revaluation appeals generally need to be resolved, unless referred on to a higher court.

The deadline for lodging appeals was 30 September 2017 (although if the valuation notice was issued after 1 April 2017, then the deadline is instead six months from that issue date).

This publication reports on the number of properties and RV which have appealed by the end of March 2019. Progress on appeals lodged in the 2010 revaluation cycle is still monitored and is also reported here.

Key points (as at 31 March 2019)

• To 31 March 2019 a total of 36,332 appeals against the 2017 revaluation, with an original rateable value (RV) of £1,431m have been resolved. This represents 49% of the 73,880 appealed properties and 27% of the £5,393m appealed RV.

• A total of 37,548 appeals against the 2017 revaluation are still outstanding, representing £3,962m of appealed RV.

• Over three quarters of appeals resolved to date (27,596) did not result in any change in rateable value. However, while only 24% of appeals resolved to date have resulted in a reduction in RV, these appeals accounted for almost 53% of the total RV that has been resolved so far. The RV decrease to date of £103m is associated with 8,736 resolved appeals.

• Comparing data from the 2010 and 2017 revaluations, 24 months after the beginning of the revaluation cycle shows that the proportion of appeals resolved to date was higher in the previous cycle (61% in the 2010 cycle compared to 49% in the 2017 cycle). The proportion of RV resolved at this stage in the previous cycle was also higher (35% in the 2010 cycle compared to 27% in the 2017 cycle).

• Progress on resolution of appeals for the 2010 revaluation cycle continues to be monitored. As at 31 March 2019, revaluation appeals had been resolved for over 99% of appealed properties (66,887 of 67,026).

• As a result of appeals in the 2010 revaluation cycle, the RV of properties whose appeal has been resolved has been reduced by £265m, and is approximately equivalent to a £127m reduction in the 2018-19 rates liability. Larger, more complex cases tend to be the appeals which are resolved latest. There is still £55m of outstanding RV under appeal following the 2010 revaluation cycle, relating to 139 properties.

Contents

Comparison of 2010 and 2017 revaluation appeals

Figure 1 and Table 1 show a comparison of revaluation appeals at the end of Quarter 8 (24 months) for the 2010 and 2017 revaluation cycles. The table shows that the proportion of properties for which an appeal was made was similar in both revaluation cycles, with 31% of all properties appealed in the 2010 cycle compared to 32% in the 2017 cycle. However, the overall number of properties appealed in the 2017 cycle was around 10% higher. A similar proportion of the total RV on the roll was appealed: in the 2010 revaluation cycle, 75% of RV was appealed compared to 73% in the 2017 revaluation cycle. The proportion of appealed RV resolved by the end of Quarter 8 was higher in the 2010 cycle (35%) compared to the 2017 cycle (27%). The proportion of properties for which an appeal was resolved by the end of Quarter 8 was also higher in the 2010 cycle (61%) compared to the 2017 cycle (49%).

Table 2 and Figure 2 show the proportion of appeals resolved in different revaluation cycles over time. Table 3 and Figure 3 show the proportion of RV resolved over time. Comparing these figures shows that the difference in proportion of appeals resolved exceeds the difference in proportion of RV resolved.

Figure 1: Comparison of 2010 and 2017 cycles at end of Quarter 8

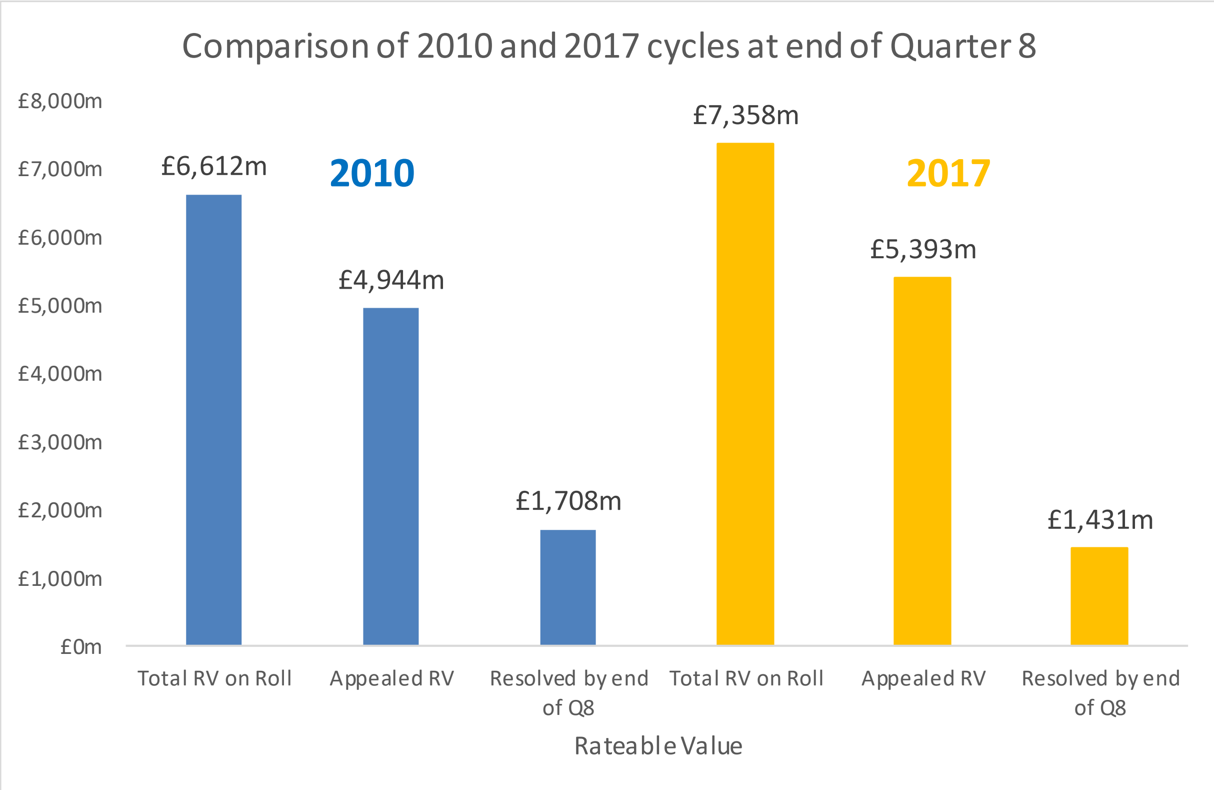
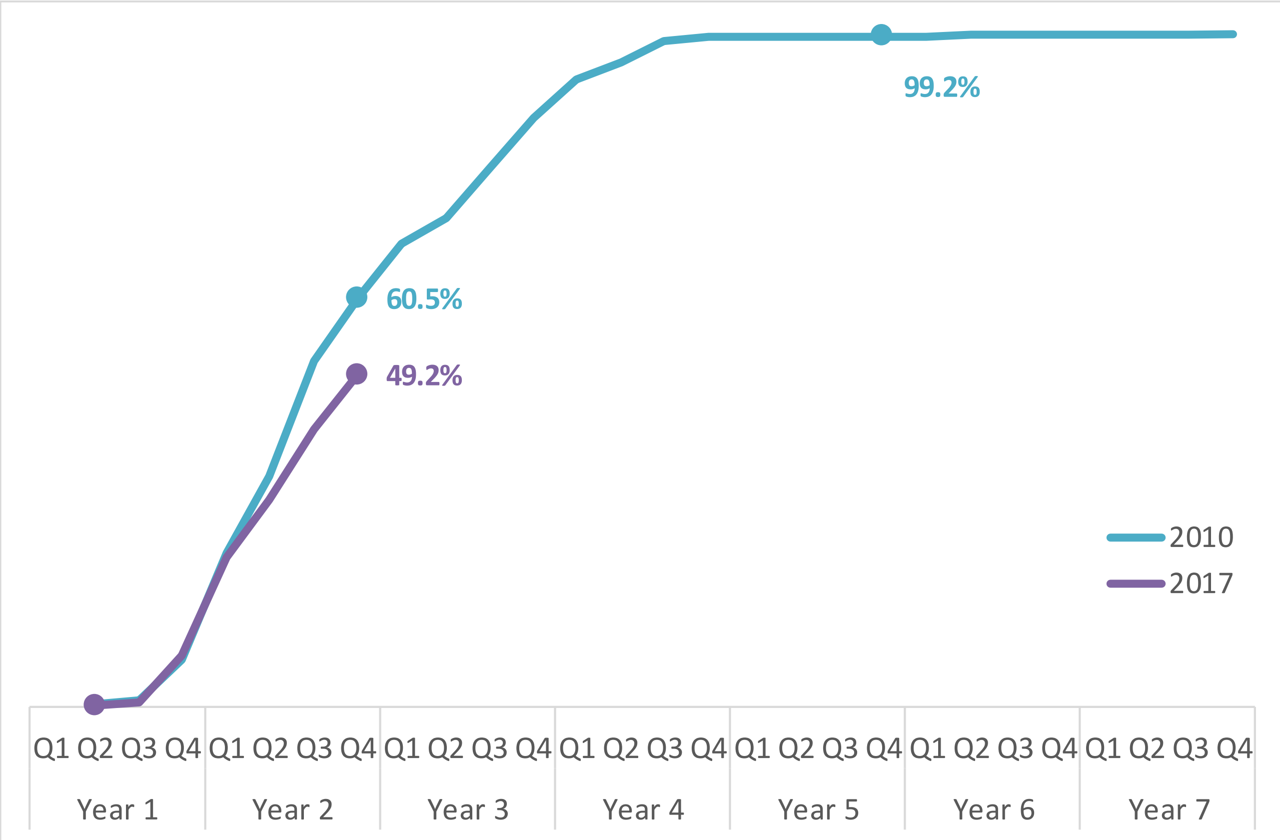


Table 1: Comparison of 2010 and 2017 Cycles at end of Quarter 8 (Q8)

		2010 Cycle	2017 Cycle
Rateable Value	Total RV on Roll	£6,612m	£7,358m
	Appealed RV	£4,944m	£5,393m
	Resolved by end of Q8	£1,708m	£1,431m
	Percent of roll appealed	75%	73%
	Percent RV appealed resolved by end of Q8	35%	27%
Properties	Total Number on Roll	213,311	233,386
	Number of appeals	66,973	73,880
	Resolved by end of Q8	40,541	36,332
	Percent of roll appealed	31%	32%
	Percent appeals resolved by end of Q8	61%	49%

1. Appeal figures as at the end of Quarter 8 following revaluation
2. Roll totals as at 1 April of revaluation year

Figure 2: Percentage of appealed subjects for which appeals were disposed of following 2010 and 2017 revaluations, Scotland



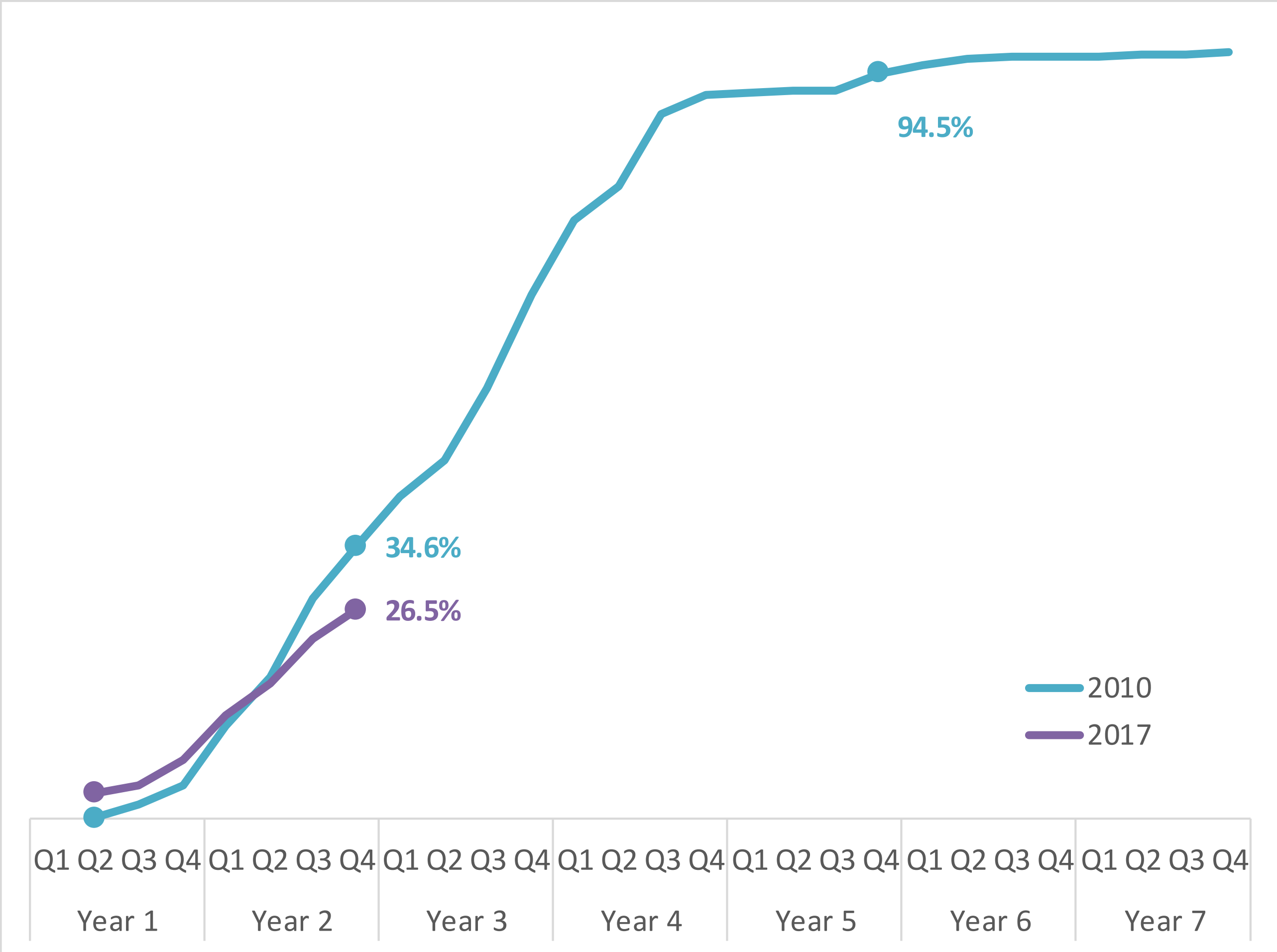
Note: Since Q1 of Year 1 ended before the September 2010 & 2017 appeals deadlines, figures for Q1 have been excluded.

Table 2: Percentage of appealed subjects for which appeals were disposed of following 2005, 2010 and 2017 revaluations, Scotland

Year of Revaluation Cycle	Quarter	2005	2010	2017
Year 1	Q1			
	Q2	0.6%	0.4%	0.2%
	Q3	1.2%	0.8%	0.7%
	Q4	12.5%	7.0%	7.7%
Year 2	Q1	30.5%	22.6%	22.0%
	Q2	38.2%	34.0%	30.8%
	Q3	51.6%	51.2%	41.1%
	Q4	61.7%	60.5%	49.2%
Year 3	Q1	72.9%	68.6%	
	Q2	78.2%	72.2%	
	Q3	85.3%	79.5%	
	Q4	89.2%	87.2%	
Year 4	Q1	94.1%	92.8%	
	Q2	96.5%	95.4%	
	Q3	98.6%	98.5%	
	Q4	98.7%	99.1%	
Year 5	Q1	98.8%	99.1%	
	Q2	98.9%	99.2%	
	Q3	99.0%	99.2%	
	Q4	99.1%	99.2%	
Year 6	Q1	99.1%	99.2%	
	Q2	99.3%	99.4%	
	Q3	99.4%	99.4%	
	Q4	99.4%	99.4%	
Year 7	Q1	99.4%	99.4%	
	Q2	99.5%	99.4%	
	Q3	99.6%	99.5%	
	Q4	99.6%	99.5%	

Note: Since Q1 of Year 1 ended before the September 2005/ 2010 / 2017 appeals deadlines, figures for Q1 have been excluded.

Figure 3: Percentage of appealed RV for which appeals were disposed following 2010 and 2017 revaluations



Note: Since Q1 of Year 1 ended before the September 2010 & 2017 appeals deadlines, figures for Q1 have been excluded.

Table 3: Percentage of appealed RV for which appeals were disposed following 2005, 2010 and 2017 revaluations

Year of Revaluation Cycle	Quarter	2005	2010	2017
Year 1	Q1			
	Q2	0.2%	0.2%	3.2%
	Q3	0.8%	1.7%	4.3%
	Q4	6.3%	4.3%	7.6%
Year 2	Q1	14.8%	11.8%	13.1%
	Q2	19.7%	17.8%	17.1%
	Q3	33.7%	28.0%	22.7%
	Q4	42.7%	34.6%	26.5%
Year 3	Q1	52.5%	41.0%	
	Q2	56.3%	45.3%	
	Q3	65.5%	54.6%	
	Q4	71.0%	66.4%	
Year 4	Q1	79.3%	75.8%	
	Q2	83.9%	80.2%	
	Q3	90.5%	89.5%	
	Q4	91.3%	91.9%	
Year 5	Q1	91.9%	92.0%	
	Q2	92.9%	92.2%	
	Q3	93.3%	92.4%	
	Q4	94.1%	94.5%	
Year 6	Q1	94.6%	95.6%	
	Q2	96.4%	96.3%	
	Q3	96.5%	96.5%	
	Q4	96.8%	96.6%	
Year 7	Q1	97.0%	96.7%	
	Q2	97.2%	96.8%	
	Q3	97.2%	97.0%	
	Q4	97.3%	97.2%	

Note: Since Q1 of Year 1 ended before the September 2005 / 2010 / 2017 appeals deadlines, figures for Q1 have been excluded.

2017 Revaluation cycle

Table 4 shows that out of the 73,880 appeals lodged, 36,332 were resolved in the first 24 months following revaluation, accounting for £1,431m of RV.

Table 4: 2017 Revaluation appeals resolved by 31 March 2019

	Appealed	Resolved	Percentage resolved
Number of properties	73,880	36,332	49%
Rateable Value	£5,393m	£1,431m	27%

Table 5 shows that to date a large proportion of resolved appeals (27,596, or 76%), accounting for £678m in RV, resulted in no change in RV upon the appeal being resolved. The remaining resolved appeals to date (8,736), accounting for £754m RV were resolved with a reduction in RV of £103m in total. Although only 24% of appeals resulted in a reduction in RV, these appeals accounted for 53% of RV appealed.

Table 5: 2017 Revaluation appeals resolved, in total and with RV reduction, by 31 March 2019

	Number of properties	Original Rateable Value (£m)	Revised Rateable Value (£m)	Change in Rateable Value (£m)
All resolved appeals	36,332	£1,431m	£1,328m	£103m
Of which resulted in no RV reduction	27,596	£678m	£678m	£0m
Of which resulted in reduction in RV	8,736	£754m	£650m	£103m
% of resolved appeals RV resulting in RV change	24%	53%		

Tables 6 and 7 provide a breakdown of appealed properties and RV by local authority and Valuation Joint Board.

Table 6: 2017 Revaluation appeals resolved by Valuation Joint Board (VJB) and local authority area, as at 31 March 2019

Local Authority / VJB	Total Number Appeals	Number resolved by 31 March 2019	Percentage resolved by 31 March 2019	Number resolved by 31 March 2019 which resulted in change in RV	Outstanding Appeals
East Ayrshire	1,141	591	52%	120	550
North Ayrshire	1,488	739	50%	170	749
South Ayrshire	1,488	753	51%	129	735
Ayrshire VJB	**4,117**	**2,083**	**51%**	**419**	**2,034**
Clackmannanshire	790	460	58%	52	330
Falkirk	1,538	951	62%	172	587
Stirling	1,778	1,001	56%	211	777
Central VJB	**4,106**	**2,412**	**59%**	**435**	**1,694**
Dumfries & Galloway	**1,928**	**1,036**	**54%**	**217**	**892**
Argyll and Bute	1,714	963	56%	205	751
East Dunbartonshire	757	480	63%	111	277
West Dunbartonshire	989	607	61%	228	382
Dunbartonshire & Argyll & Bute VJB	**3,460**	**2,050**	**59%**	**544**	**1,410**
Fife	**3,720**	**1,409**	**38%**	**467**	**2,311**
Glasgow	**10,620**	**5,476**	**52%**	**1,181**	**5,144**
Aberdeen City	5,120	2,070	40%	424	3,050
Aberdeenshire	3,881	1,624	42%	307	2,257
Moray	1,097	474	43%	72	623
Grampian VJB	**10,098**	**4,168**	**41%**	**803**	**5,930**
Highland	3,727	2,057	55%	844	1,670
Eilean Siar	380	135	36%	43	245
Highland & Western Isles	**4,107**	**2,192**	**53%**	**887**	**1,915**
North Lanarkshire	4,200	1,726	41%	289	2,474
South Lanarkshire	4,046	1,836	45%	364	2,210
Lanarkshire VJB	**8,246**	**3,562**	**43%**	**653**	**4,684**
East Lothian	1,083	486	45%	99	597
Edinburgh	7,370	3,978	54%	1,072	3,392
Midlothian	1,014	275	27%	108	739
West Lothian	2,218	889	40%	197	1,329
Lothian VJB	**11,685**	**5,628**	**48%**	**1,476**	**6,057**
Orkney	181	73	40%	14	108
Shetland	244	78	32%	24	166
Orkney & Shetland VJB	**425**	**151**	**36%**	**38**	**274**
East Renfrewshire	563	357	63%	104	206
Inverclyde	829	570	69%	82	259
Renfrewshire	2,150	1,397	65%	326	753
Renfrewshire VJB	**3,542**	**2,324**	**66%**	**512**	**1,218**
Scottish Borders	**2,003**	**890**	**44%**	**263**	**1,113**
Angus	1,258	782	62%	307	476
Dundee City	2,229	1,147	51%	356	1,082
Perth & Kinross	2,336	1,022	44%	178	1,314
Tayside VJB	**5,823**	**2,951**	**51%**	**841**	**2,872**
SCOTLAND	**73,880**	**36,332**	**49%**	**8,736**	**37,548**

Note: Figures are rounded to the nearest percentage point. Specific VJBs have responsibility for specific utilities. Electricity (Lanarkshire); Gas (Dunbartonshire & Argyll & Bute); Water (Fife); Docks and Harbours (Central); Railways (Highland & Western Isles); and Telecommunications (Renfrewshire).

Table 7: 2017 Revaluation - Appealed RV, resolved by Valuation Joint Board (VJB) and local authority area, as at 31 March 2019

Local Authority / VJB	Total RV Appealed (£m)	Original RV of all appeals resolved (£m)	Original RV of those appeals resolved which resulted in an RV change (£m)	Revised RV of those appeals resolved which resulted in an RV change (£m)	RV loss to date (£m)	Outstanding appealed RV (£m)
East Ayrshire	55	10.6	4.0	3.5	0.5	45
North Ayrshire	80	13.3	5.2	4.3	0.9	67
South Ayrshire	83	15.9	6.3	5.4	0.9	67
Ayrshire VJB	**218**	**39.8**	**15.6**	**13.2**	**2.4**	**179**
Clackmannanshire	35	11.4	1.4	1.0	0.4	24
Falkirk	142	28.8	7.6	6.0	1.6	113
Stirling	89	24.5	12.7	10.5	2.2	65
Central VJB	**267**	**64.7**	**21.7**	**17.5**	**4.2**	**202**
Dumfries & Galloway	**77**	**20.9**	**9.9**	**8.8**	**1.1**	**57**
Argyll and Bute	77	13.7	4.7	4.2	0.5	63
East Dunbartonshire	51	12.3	4.8	4.3	0.5	38
West Dunbartonshire	125	15.1	8.6	7.3	1.3	110
Dunbartonshire & Argyll & Bute VJB	**253**	**41.2**	**18.1**	**15.8**	**2.3**	**211**
Fife	**339**	**30.6**	**14.9**	**12.0**	**2.9**	**309**
Glasgow	**769**	**275.6**	**120.2**	**108.7**	**11.6**	**493**
Aberdeen City	506	119.1	42.0	39.3	2.7	387
Aberdeenshire	215	62.0	23.0	21.9	1.1	153
Moray	82	9.5	2.5	2.3	0.2	73
Grampian VJB	**803**	**190.6**	**67.6**	**63.6**	**4.0**	**612**
Highland	203	59.1	33.9	27.7	6.2	144
Eilean Siar	9	2.9	1.5	1.2	0.3	7
Highland & Western Isles VJB	**213**	**62.0**	**35.4**	**28.9**	**6.5**	**151**
North Lanarkshire	211	39.2	9.5	8.0	1.5	172
South Lanarkshire	549	249.5	228.6	200.2	28.5	300
Lanarkshire VJB	**761**	**288.8**	**238.2**	**208.2**	**30.0**	**472**
East Lothian	49	5.5	2.0	1.7	0.4	43
Edinburgh	688	167.2	73.3	62.6	10.7	521
Midlothian	58	8.3	2.8	2.6	0.2	50
West Lothian	149	19.7	6.4	5.4	1.1	129
Lothian VJB	**944**	**200.8**	**84.6**	**72.3**	**12.3**	**743**
Orkney	13	2.2	0.7	0.7	0.0	11
Shetland	42	3.9	2.5	2.1	0.4	38
Orkney & Shetland	**54**	**6.0**	**3.2**	**2.8**	**0.4**	**48**
East Renfrewshire	30	7.1	3.0	2.4	0.6	23
Inverclyde	40	11.3	3.0	2.6	0.4	29
Renfrewshire	254	125.5	83.2	62.2	21.1	128
Renfrewshire VJB	**324**	**144.0**	**89.2**	**67.1**	**22.0**	**180**
Scottish Borders	**66**	**10.5**	**5.0**	**4.3**	**0.6**	**55**
Angus	53	11.6	7.4	6.6	0.8	42
Dundee City	141	29.8	17.5	15.9	1.6	111
Perth & Kinross	110	14.3	5.2	4.6	0.5	96
Tayside VJB	**304**	**55.7**	**30.1**	**27.1**	**3.0**	**248**
SCOTLAND	**5,393**	**1,431.2**	**753.6**	**650.3**	**103.3**	**3,962**

Note: Figures are rounded to the nearest percentage point. Specific VJBs have responsibility for specific designated utilities. Electricity (Lanarkshire); Gas (Dunbartonshire & Argyll & Bute); Water (Fife); Docks and Harbours (Central); Railways (Highland & Western Isles); and Telecommunications (Renfrewshire).

2010 Revaluation cycle

Progress on the resolution of appeals for the 2010 revaluation cycle continues to be monitored. As shown in Table 8, 66,887 properties have had their appeals resolved for the 2010 revaluation cycle, 99.8% of the total number of properties for which appeals were lodged. These appeals account for 98.9% of the total appealed RV.

Figure 4 shows the ongoing progress made in the 2010 cycle. As at 31 March 2019, £4,891m of RV had been resolved, resulting in a revised RV of £4,626m and a reduction in RV of £265m. This accounts for around 4% of the total RV on the roll as at 1 April 2010 and equates to around £127m in 2018-19 bills.

There is still £55m of outstanding appealed RV to be resolved, relating to 139 subjects.

Table 8: 2010 Revaluation appeals resolved by 31 March 2019

	Appealed	Resolved	Percentage resolved
Number of properties	67,026	66,887	99.8%
Rateable Value	£4,946m	£4,891m	98.9%

Figure 4: 2010 Revaluation Appeals resolved by 31 March 2019

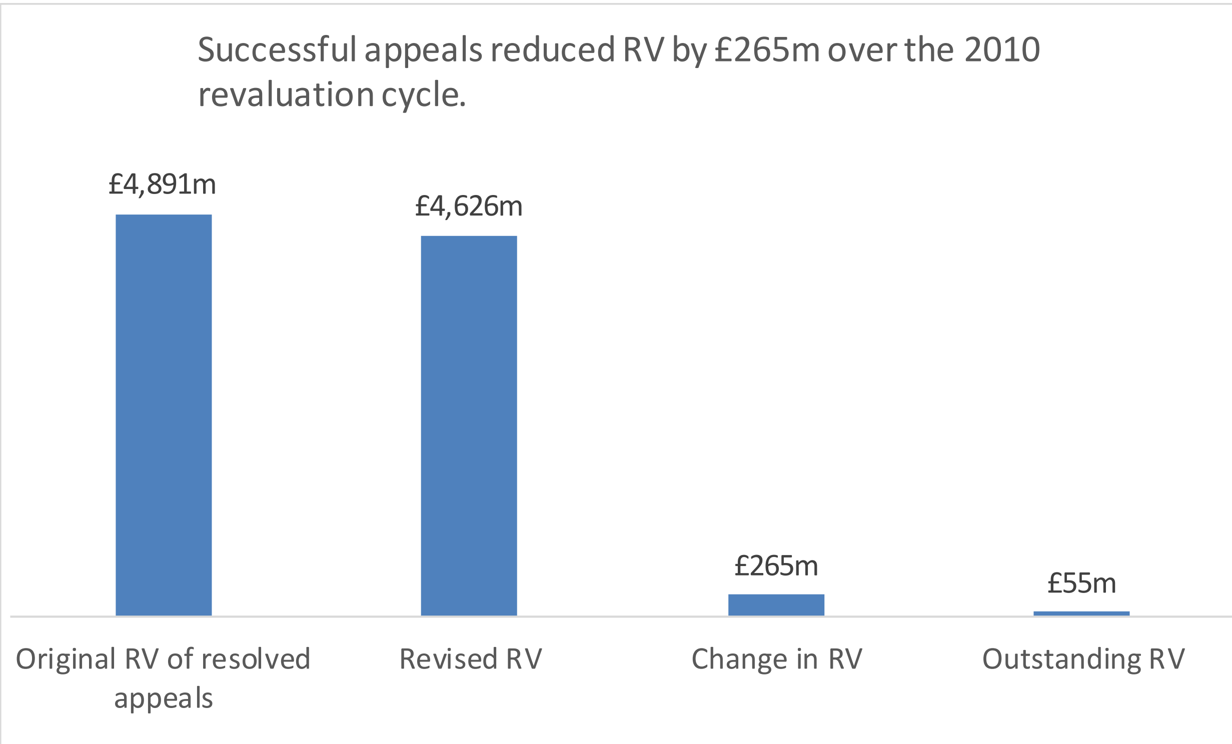


Table 9 provides a breakdown of appeals resolved by local authority and VJB.

Table 9: 2010 Revaluation appeals resolved by Valuation Joint Board (VJB) and local authority area, as at 31 March 2019

Local Authority / VJB	Number resolved at 31 March 2019	Outstanding Appealed Properties	Outstanding Appealed RV (£m)
East Ayrshire	1,189	1	0.06
North Ayrshire	1,347	5	1.31
South Ayrshire	1,325	3	0.16
Ayrshire VJB	**3,861**	**9**	**1.54**
Clackmannanshire	822	1	1.98
Falkirk	1,475	2	10.50
Stirling	1,228	2	0.05
Central VJB	**3,525**	**5**	**12.53**
Dumfries & Galloway VJB	**2,107**	**2**	**1.18**
Argyll and Bute	1,501	14	6.86
East Dunbartonshire	801	2	0.01
West Dunbartonshire	927	4	0.16
Dunbartonshire & Argyll & Bute VJB	**3,229**	**20**	**7.03**
Fife	**4,882**	**8**	**6.18**
Glasgow	**9,785**	**2**	**1.01**
Aberdeen City	3,361	5	0.08
Aberdeenshire	2,921	11	4.43
Moray	847	9	7.20
Grampian VJB	**7,129**	**25**	**11.71**
Highland	3,983	11	3.27
Eilean Siar	283	8	0.44
Highland & Western Isles VJB	**4,266**	**19**	**3.70**
North Lanarkshire	4,051	7	0.97
South Lanarkshire	2,918	6	0.95
Lanarkshire VJB	**6,969**	**13**	**1.92**
East Lothian	1,037	3	0.04
Edinburgh	6,710	4	0.81
Midlothian	902	5	2.54
West Lothian	1,724	2	0.01
Lothian VJB	**10,373**	**14**	**3.40**
Orkney	163	0	-
Shetland	163	0	-
Orkney & Shetland VJB	**326**	**0**	**-**
East Renfrewshire	476	1	0.01
Inverclyde	933	4	0.04
Renfrewshire	1,978	9	4.44
Renfrewshire VJB	**3,387**	**14**	**4.49**
Scottish Borders	**1,404**	**1**	**0.03**
Angus	1,222	0	-
Dundee City	2,351	2	0.01
Perth & Kinross	2,071	5	0.11
Tayside VJB	**5,644**	**7**	**0.12**
SCOTLAND	**66,887**	**139**	**54.85**

Note: Specific VJBs have responsibility for specific designated designated utilities. Electricity (Lanarkshire); Gas (Dunbartonshire & Argyll & Bute); Water (Fife); Docks and Harbours (Central); Railways (Highland & Western Isles); and Telecommunications (Renfrewshire).

Annex

Annex A shows the number of appeals and RV appealed in the 2017 revaluation cycle by local authority and valuation joint board.

Annex A: Appeals by Valuation Joint Board (VJB), 2017 revaluation cycle

Local Authority / VJB	Total RV on roll (as at 1st of April 2017) £m	Total RV appealed (£m)	% of RV appealed	Total properties on roll (as at 1st of April 2017)	Total properties appealed	% of properties appealed
East Ayrshire	80	55	69%	3,953	1,141	29%
North Ayrshire	115	80	70%	5,063	1,488	29%
South Ayrshire	115	83	72%	4,841	1,488	31%
Ayrshire VJB	**311**	**218**	**70%**	**13,857**	**4,117**	**30%**
Clackmannanshire	42	35	83%	1,553	790	51%
Falkirk	185	142	77%	4,998	1,538	31%
Stirling	123	89	73%	5,302	1,778	34%
Central VJB	**350**	**267**	**76%**	**11,853**	**4,106**	**35%**
Dumfries & Galloway	**123**	**77**	**63%**	**9,396**	**1,928**	**21%**
Argyll and Bute	110	77	70%	8,516	1,714	20%
East Dunbartonshire	69	51	73%	2,388	757	32%
West Dunbartonshire	186	125	67%	2,926	989	34%
Dunbartonshire & Argyll & Bute VJB	**365**	**253**	**69%**	**13,830**	**3,460**	**25%**
Fife	**428**	**339**	**79%**	**13,644**	**3,720**	**27%**
Glasgow	**1,017**	**769**	**76%**	**27,246**	**10,620**	**39%**
Aberdeen City	594	506	85%	9,543	5,120	54%
Aberdeenshire	287	215	75%	11,884	3,881	33%
Moray	108	82	76%	4,609	1,097	24%
Grampian VJB	**989**	**803**	**81%**	**26,036**	**10,098**	**39%**
Highland	360	203	57%	17,861	3,727	21%
Eilean Siar	26	9	36%	2,470	380	15%
Highland & Western Isles VJB	**386**	**213**	**55%**	**20,331**	**4,107**	**20%**
North Lanarkshire	292	211	72%	10,013	4,200	42%
South Lanarkshire	744	549	74%	9,961	4,046	41%
Lanarkshire VJB	**1,036**	**761**	**73%**	**19,974**	**8,246**	**41%**
East Lothian	75	49	65%	3,483	1,083	31%
Edinburgh	946	688	73%	22,855	7,370	32%
Midlothian	84	58	69%	3,023	1,014	34%
West Lothian	208	149	72%	6,479	2,218	34%
Lothian VJB	**1,313**	**944**	**72%**	**35,840**	**11,685**	**33%**
Orkney	29	13	45%	2,175	181	8%
Shetland	61	42	68%	2,056	244	12%
Orkney & Shetland VJB	**90**	**54**	**61%**	**4,231**	**425**	**10%**
East Renfrewshire	43	30	70%	1,751	563	32%
Inverclyde	57	40	70%	2,345	829	35%
Renfrewshire	317	254	80%	6,503	2,150	33%
Renfrewshire VJB	**417**	**324**	**78%**	**10,599**	**3,542**	**33%**
Scottish Borders	**107**	**66**	**62%**	**7,191**	**2,003**	**28%**
Angus	80	53	66%	4,884	1,258	26%
Dundee City	187	141	75%	5,853	2,229	38%
Perth & Kinross	160	110	69%	8,621	2,336	27%
Tayside VJB	**427**	**304**	**71%**	**19,358**	**5,823**	**30%**
SCOTLAND	**7,358**	**5,393**	**73%**	**233,386**	**73,880**	**32%**

Note: Figures are rounded to the nearest percentage point. Specific VJBs have responsibility for specific designated utilities. Electricity (Lanarkshire); Gas (Dunbartonshire & Argyll & Bute); Water (Fife); Docks and Harbours (Central); Railways (Highland & Western Isles); and Telecommunications (Renfrewshire).

BACKGROUND NOTES

Data Sources

The data in this publication are derived from the RVAPP (Rateable Value Appeals) statistical return which the Scottish Assessors provide to the Scottish Government on a quarterly basis. The continued co-operation of the Scottish Assessors in completing these returns is gratefully acknowledged.

Definitions

Non-domestic rates are a property based tax. They are based on the rateable value (RV) of a non-domestic property, multiplied by a poundage set nationally by Scottish Ministers (48.0p in 2018-19 for properties of rateable value up to £51,000), less any relief to which a ratepayer may be eligible. Note that for properties of rateable value over £51,000 a large business supplement (2.6p in 2018-19) is also applied.

For example, if a non-domestic property has a rateable value of £20,000, and the poundage is 48p (2018-19 level), the annual gross bill would be:

Non-domestic rates bill = £20,000 x 0.48 = £9,600 (before any reliefs)

If a non-domestic property has a rateable value of £60,000 then in 2018-19 the annual gross bill (before reliefs) would be:

Non-domestic rates bill = £60,000 x (0.48+0.026) = £30,360 (before any reliefs)

The 2017 revaluation was carried out by independent Assessors across Scotland. New RVs are effective from 1st April 2017 and ratepayers generally had 6 months to lodge a revaluation appeal against their new RV.

Further Information

More information on Non-Domestic Rates, including appeals procedures and reliefs, can be found in the Scottish Government's 'Brief Guide to Non-Domestic Rates' at:
http://www.scotland.gov.uk/Topics/Government/local-government/17999/11199/brief-guide

Further Local Government Finance statistics can be found at:
http://www.scotland.gov.uk/Topics/Statistics/Browse/Local-Government-Finance

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How to access background or source data

The data collected for this statistical bulletin:

☐ are available in more detail through Scottish Neighbourhood Statistics

☐ are available via an alternative route

☒ may be made available on request, subject to consideration of legal and ethical factors. Please contact lgfstats@gov.scot for further information.

☐ cannot be made available by Scottish Government for further analysis as Scottish Government is not the data controller.

Complaints and suggestions

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